up in the *khaneshumari* account, just as transfers of lands are posted up in the *khetwar*.

Reply of Government.— Will be considered.

SUBJECT No. 132.

Reduction of fees for *khate* extracts.

Mr. Seshagiriah, Hunsur Taluk.

Summary of discussion.—The present fee of 8 annas for every year of *khate* for which extracts are given, may be altered into a fee of 8 annas for the extract of the *khate* of a single year and a fee of Re. 1 for extracts of *khate* of more than one year.

Reply of Government.—Under the present system, a new book has to be opened every year for the *khate* and under the Court Fees Regulation a stamp of 8 annas has to be affixed to each separate extract.

SUBJECT No. 133.

Search fee for revenue records.

Mr. Madappa, Mysore Taluk.

Summary of discussion.—The fee of Re. 1 per year for the search of revenue records is very high. It may be reduced to 4 annas for the first year of search and 2 annas for every subsequent year.

Reply of Government.—Under consideration.

SUBJECT No. 134.

The Mohatarfa tax.

(1) Mr. Agarada Subbarayappa, Bangalore Taluk.

(2) Mr. Nadiga Sankrappa, Shimoga Taluk.

Summary of discussion.—(1) Outsiders, who live on small daily wages take up temporary abodes in houses subject to mohatarfa, occupying one or two "ankanams." There is no rate less than Rs. 2 even for such poor people. Any concession in this direction will be a great boon to these miserable classes.

(2) Persons subsisting as coolies are subject to a mohatarfa *tax* of annas 8. As this works hard it is prayed that they may be exempted from the mohatarfa tax. Even if they occupy a part of a house, they have to pay mohatarfa according to the full value of the house.

Reply of Government.—The tax seldom exceeds 8 annas a year in the case of such persons and local officers have also sufficient discretion under the rules to give relief in special cases of hardship.

SUBJECT No. 135.

Collection of mohatarfa in places which are not included among Municipalities and Unions.

Messrs. Santappa Setty and P. Ranganna, Kadur District Board.

Summary of discussion.—The amount of mohatarfa collected in places other than Municipalities or Unions is now being credited to General Revenues. It may be credited to District Funds.

Reply of Government.—Noted. Mohatarfa is not of the nature of a local cess or municipal tax and the District Boards should look to other means of raising their income such as the increase of local cess.

SUBJECT No. 136.

Remission of house tax on vacant houses.

Mr. H. Gundappa, Kunigal Taluk.

Summary of discussion.—The shanbhogs note in the *Khaneshumari* account the temporary occupation of houses by outsiders and mohatarfa tax is levied therefor. But the same is not remitted when the house becomes vacant without a formal relinquishment from the house-owner.